

Declaration of Withdrawal Managed Forest Law

Form 2450-140 (R 3/05)

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Notice: This form is required for withdrawal of land from the Managed Forest Law (MFL) program under s. 77.88(3), Wis. Stats. Personally identifiable information will be used in the administration of the MFL Program and for educational efforts.

Filing Deadline: December 1 each year. Any Managed Forest Law Declaration of Withdrawal received by the Forest Tax Section **on or before December 1** will be processed to be effective the following January 1. Declarations of withdrawal received after December 1 will be processed to be effective the second January 1 following the date received.

Date _____

I/We _____ (**print or type landowner name**) hereby file a
declaration withdrawing the following described lands in _____ County,

City/Village/Town of _____, from the provisions of the Managed Forest Law as
provided under subsection (3) of section 77.88, Wis. Stats.

Managed Forest Law Order of Designation number: _____
(Example 1 2 --- 0 9 9 --- 1 9 8 7)

Town Number	Range Number	Section Number	Legal Descriptions	Acres

EXAMPLE: (Legal description information appears on deeds, tax receipts, or in platbooks)

47	9 W	34	SESW, SWSE	80.00
47	9 W	26	Gov't. Lot 1, part of	27.60

ATTACH a copy of the RECORDED deed or land contract giving you ownership or interest in the land.

Important! Do not submit this Declaration of Withdrawal unless you are certain that you want to remove the land from Managed Forest designation. A withdrawal order will be issued by the Department upon receipt of this declaration. An invoice for a \$300 withdrawal fee and the withdrawal tax will be sent after the tax is calculated by the Department of Revenue in six to twelve weeks. **Do not send any payment with this form.** If the invoice is not paid by the due date, the County Treasurer will begin steps to collect the delinquent amount by taking a tax deed to the property.

Withdrawal from the MFL program will also result in departure from the MFL Certified Group.

dnr.wi.gov

Declaration of Withdrawal to be signed by the president of a corporation, by partners of a partnership, by members of a LLC, by trustees of a trust, or by individual owners (including life estate holders):

Signature

Signature

Signature

Street or Route Address

City, State, ZIP Code

Daytime Telephone Number (please include area code)

Land may be withdrawn from designation as Managed Forest Land if:

- The landowner voluntarily declares to withdraw all of the Managed Forest Land within a quarter-quarter section, fractional lot, or government lot. (The Department is not able to withdraw just part of the Managed Forest Land in a legal description. For example, an owner with twenty acres of Managed Forest Land in one quarter-quarter section wants to build a house on one acre. All twenty acres must be withdrawn.)

The Department may also declassify Managed Forest Land under the following circumstances:

- Land no longer meets minimum eligibility standards for the program.
- A landowner fails to comply with the Managed Forest Law or the forest management plan for the parcel.
- Timber is intentionally cut in violation of an approved cutting notice.
- The landowner develops the land for a purpose not compatible with the purposes of the Managed Forest Law.
- The landowner posts signs or otherwise denies access to Managed Forest Land enrolled as open to public access.

Upon withdrawal for any of the preceding reasons, a \$300 withdrawal fee and a withdrawal tax must be assessed. The withdrawal tax for Managed Forest Land is calculated as the higher of the two following formulas (a landowner may use these formulas to estimate their withdrawal tax prior to submitting a declaration of withdrawal):

- a. (Previous year's assessed value) x (previous year's net town tax rate) x (the number of years the land has been enrolled under the MFL, including all of the current year). All acreage share and yield tax payments are subtracted. No credit, however, is given for the MFL closed area fees that might have been paid.
- b. 5% of the value of merchantable timber stumpage (based on values in the table found in s. NR 46.30, Wis. Adm. Rules) less any acreage share and yield tax payments made.

The 5% stumpage value method generally comes into play in only the first two or three years of an MFL agreement. Otherwise, the property tax method almost always comes out higher. The Department will estimate the 5% stumpage value at no charge unless the landowner requests a court appointed appraiser. The entire cost of a private appraisal must be paid by the landowner. **(You must notify the Department in writing if you prefer a court appointed appraiser instead of the free DNR timber evaluation.)**

Special legislation provides for the conversion of some Forest Crop Law lands to Managed Forest Law designation without first withdrawing from Forest Crop Law. These MFL orders are identified by sequence number 200 - 499, e.g., 04 213 1997. If these orders are withdrawn from MFL during the first 10 years of the order, the withdrawal tax will be the higher of:

- a. (described above)
- b. (described above)
- c. The Forest Crop Law withdrawal tax at the time of conversion to MFL (property taxes saved while under FCL plus 5% or 12% simple interest)

Landowners have until the last day of January following the issuance of the withdrawal order to pay the withdrawal tax. If not paid by then, it becomes a delinquent property tax. In that event, the County Treasurer will begin steps to collect the delinquent tax through a tax deed to the property.

Copies of the state statute and administrative rules regarding withdrawal of Managed Forest Land designation are available from the Department of Natural Resources at the address on the front of this form.